> "The power of the court to inquire into indebtedness, which is given by the Bankruptcy Act, 11 U. S. C. A. Sec. 1 et seq., is not such a power as would support a suit against the petitioner by those who seek to intervene. The statute limits the order of the court, under the right to compose indebtedness, to the confirming of the composition, or to the rejecting of the composition and the dismissal of the proceeding. This is mandatory and the court has no further jurisdiction."

The District Court in that case made the very pertinent observation that nothing that would be done in the composition proceeding would injure the right of the taxpayers, because it neither validates nor unsettles the right of taxability of lands of the City:

> "The equity of the case is satisfied by the thought that nothing that is done in these proceedings can injure the rights of Coats, et al. If they have the right to attack in a proper suit, and in a proper way, the bonds that are held by the creditors in this proceeding, they may do so in a bill wherein those holders are made parties. What is done in this proceeding, neither validates nor unsettles that bonded indebtedness insofar as it would prejudice the rights of Coats, et al. If they have no case, then the indebtedness against their properties is reduced by these proceedings."

III.

PETITIONERS' BRIEF

Even if the petition for Writ of Certiorari and the brief in support thereof of the Petitioners conformed to the rules of this Court (which it does not), we do not deem it necessary to answer in detail the many collateral matters, and argumentative statements having no bearing on the issues in this case, raised by it. As a matter of fact, the Petitioners even demanded

that the Record be deleted in the Circuit Court of Appeals (R. 1-8) and that demand was acceded to by the Circuit Court of Appeals, so that the complete Record is not before the Court.

If the taxpaying Petitioners were dissatisfied with the discretionary action taken by the City Council in refunding its bonded indebtedness, they have a remedy the next time the City election is held. Quite obviously, however, the bankruptcy court has no jurisdiction to determine whether or not every little parcel of land in a City is liable for taxation of the bonded indebtedness of the City. Even in the State validation proceeding to validate the new refunding bonds which would be exchangeable for the original indebtedness, such question cannot be raised by a taxpayer. *State vs. Venice*, 147 Fla. 72 So. (2) 365. Their remedy, if any, is by quo warranto or injunction in the State court.

The Petitioners indeed are in an unusual position before this court. They have harrassed this City with various forms and types of litigation in the bankruptcy court, in other cases, such as *Selser vs. Stuart*, 135 F (2) 211, have harrassed the City in the State validation proceeding, all of which actions were decided adversely to their interest. The net result of the matters to which they objected has been that if their lands are taxable for any bonded indebtedness their position has been improved; if their lands are not legally taxable, (which question can be determined by proper proceeding in the State Court), they stand, of course, in no different position than they did before the bankruptcy proceedings were instituted.

We find no basis in the Record for any of the gratuitous, inflammatory, highly untrue, and prejudicial matters appear-

ing in Appellant's brief and therefore will not attempt to answer the same since the portion of the Record brought before this Court speaks for itself.

CONCLUSION

I.

In conclusion, it is respectfully submitted that the Writ of Certorari should be denied in this cause because:

(a) The Appellants, George W. Green and Newport Culvert Company, were in no manner affected by the Composition Proceedings and now have every legal right that they had prior to the time that the Bankruptcy Proceeding was filed.

(b) The Petitioners, Pauline A. Selser et al. as taxpayers, were represented by the City in the Composition Proceedings and therefore were not entitled to intervene in the proceedings and attempt to upset matters which their elected body had determined as for the best interest of the City.

II.

The position of all of the Petitioners has not been changed in any manner by these proceedings. The Petitioners who claim to be creditors are now better off because of the reestablishment of the credit of the City and the Petitioners who are taxpayers are now better off (if they are taxpayers—which matter can be determined in the State Courts of the State of Florida) because the tax load has been reduced by virtue of the Composition Proceeding.

III.

All procedure was taken precisely in the form and manner as required by the Bankruptcy Act and every creditor affected by the Plan had received its refunding bonds.

IV.

No reason has been shown this Court why a writ of certiorari should be granted; there is no conflict of decision between Circuit Courts of Appeal; no decision of important local law has been decided in conflict with applicable local decisions; no question of important Federal law has not been but should be settled by a decision of this Court in this case.

Respectfully submitted,

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